



Republic of the Philippines
QUEZON CITY COUNCIL
Quezon City
22nd City Council

PO22CC-194

38th Regular Session

ORDINANCE NO. SP-3222, S-2023

AN ORDINANCE REQUIRING THE SIMULTANEOUS PAYMENT OF REAL PROPERTY TAXES FOR THE LAND AND ITS ATTACHED/ACCESSORY IMPROVEMENTS/BUILDINGS/MACHINERIES

Introduced by Councilors WENCEROM BENEDICT C. LAGUMBAY, DOROTHY A. DELARMENTE, M.D., and SHAIRA "Shay" L. LIBAN

Co-Introduced by Councilors Bernard R. Herrera, Tany Joe "TJ" L. Calalay, Joseph P. Juico, Nikki V. Crisologo, Fernando Miguel "Mikey" F. Belmonte, Candy A. Medina, Aly Medalla, Dave C. Valmocina, Tatay Rannie Z. Ludovica, Godofredo T. Liban II, Kate Galang-Coseteng, Geleen "Dok G" G. Lumbad, Albert Alvin "Chuckie" L. Antonio III, Don S. De Leon, Atty. Anton L. Reyes, Edgar "Egay" G. Yap, Imee A. Rillo, Raquel S. Malañgen, Irene R. Belmonte, Nanette Castelo-Daza, Marra C. Suntay, Joseph Joe Visaya, Alfred Vargas, MPA, Ram V. Medalla, Aiko S. Melendez, Mutya Castelo, Maria Eleanor "Doc Ellie" R. Juan, O.D., Kristine Alexia R. Matias, Eric Z. Medina, Emmanuel Banjo A. Pilar, Vito Sotto Generoso, Victor "Vic" Bernardo, Alfredo "Freddy" Roxas and Julian Marcus D. Trono

WHEREAS, "All real properties such as lands, buildings, machineries, and other improvements located in Quezon City," is subject to real property tax pursuant to Section 5 of the Quezon City Revenue Code of 1993, as amended;

WHEREAS, the assessment for Real Property Tax for land, improvements/buildings/machineries is based on their separate and respective Tax Declarations as issued by the City Assessor's Office;

WHEREAS, there are taxpayers who do not pay all at the same time the real property taxes due their land and its accessory or attached realties for various reasons;

WHEREAS, it has resulted in situations where the land is updated in taxes while leaving unpaid the taxes pertaining to the improvements/buildings / machineries attached thereto;

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WHEREAS, payment of real property tax is an obligatory and demandable responsibility which is legally enforceable upon and against every real property owner/beneficial owner.

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF QUEZON CITY IN REGULAR SESSION ASSEMBLED:

SECTION 1. TITLE. - This Ordinance shall be known and cited as "An Ordinance Requiring the Simultaneous Payment of Real Property Taxes for the Land and Its Attached/Accessory Improvements/Buildings/Machineries"

SECTION 2. DEFINITION OF TERMS. - For purposes of this Ordinance, the following terms shall be defined as follows:

- a. "Building" shall mean all kinds of structures more or less permanently attached to a piece of land excluding those which are merely superimposed to the soil.
- b. "Improvement" shall mean a valuable addition made to a real property or an amelioration in its condition, amounting to more than a mere repair or replacement of parts involving capital expenditures and labor, which are intended to protect to enhance its value, beauty or utility or to adapt it for new or further purposes.
- c. "Machinery" shall mean machines, equipment, mechanical contrivances, instruments, appliances or apparatus which may or may not be attached, permanently or temporarily, to the real property. It includes the physical facilities for production, the installations and appurtenant service facilities, those which are mobile, self-powered or self-propelled, and those not permanently attached to the real property which are actually, directly, and exclusively used to meet the needs of the particular industry, business or activity and which by their very nature and purpose are designed for, or necessary to their manufacturing, mining, logging, commercial, industrial or agricultural purposes. It includes machinery in residential property.
- d. "Attached/Accessory Realities" shall mean improvements, buildings, and machineries existing and/or found on the land.

SECTION 3. COVERAGE. - This Ordinance is applicable to all taxable lands with improvements/buildings/machineries thereon associated as above-defined.

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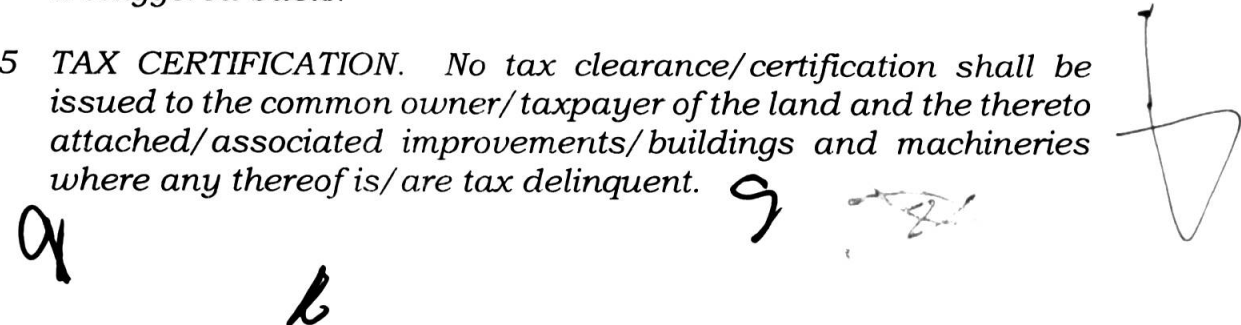
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SECTION 4. EXCEPTIONS. - Not covered by this Ordinance are improvements/buildings/machineries owned or declared in the name of individuals/entities other than the registered owner of the land where they are found.

SECTION 5. MANNER/PROCESS OF REAL PROPERTY TAX BILLING BY THE CITY TREASURER'S OFFICE. -

- 5.1 Employees/personnel performing the functions of processing/billing, receiving, and collecting real property tax payments are duty-bound, under pain of administrative sanction to be meted by the City Treasurer's Office, to verify from the real property assessment and taxation system if the particular land for which tax payment is being tendered, has any other realties associated/connected or linked thereto for which the property owner is similarly liable for taxes.
- 5.2 Utilizing the Property Index Number (PIN) corresponding to the land, the results gathered via "related search" shall be reflected in the printed Real Property Tax Bill/s which take/s the nature of notice to the taxpayer the following information:
- Any or other improvements/buildings/machineries related or linked to the land by property index;
 - The respective real property taxes due, including arrearages and consequential interest/penalties; and
 - The aggregate or totality of tax obligation.
- 5.3 **APPLICATION OF PAYMENT TO OLDEST TAX LIABILITY.** Should there be unpaid or overdue taxes with respect to the land and/or any of its attached/accessory properties where all thereof are declared under the same owner, the amount tendered by way of tax payment shall apply, in whole or in part, to first settle any delinquencies or deficiencies from the oldest or most matured outstanding tax liability.
- 5.4 **SPECIAL AUTHORITY TO THE CITY TREASURER.** In meritorious cases and in conjunction with the preceding sub-section 5.3, the Quezon City Treasurer may adjust the amounts to be applied to settle any prior existing tax obligation and/or allow settlement on a staggered basis.
- 5.5 **TAX CERTIFICATION.** No tax clearance/certification shall be issued to the common owner/taxpayer of the land and the thereto attached/associated improvements/buildings and machineries where any thereof is/are tax delinquent.
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SECTION 6. SEPARABILITY CLAUSE. - Should any provision of this Ordinance be subsequently declared as unconstitutional or invalid, the other provisions not affected by such declaration shall remain in full force and effect.


SECTION 7. EFFECTIVITY CLAUSE. - This Ordinance shall take effect immediately upon its approval.

ENACTED: August 14, 2023.



GIAN G. SOTTO
City Vice Mayor
Presiding Officer

ATTESTED:



ATTY. JOHN THOMAS S. ALFEROS, III
City Government Department Head III
(City Council Secretary)


APPROVED: SEP 15 2023



MA. JOSEFINA G. BELMONTE
City Mayor

CERTIFICATION

This is to certify that this Ordinance was APPROVED by the City Council on Second Reading on August 14, 2023 and was PASSED on Third/Final Reading on August 22, 2023.



ATTY. JOHN THOMAS S. ALFEROS, III
City Government Department Head III
(City Council Secretary)

